



MINUTES

INDEPENDENT METROPOLITAN BOARD OF EQUALIZATION

Wednesday August 26, 2026

1:00 PM

**Property Assessor's Office, Howard Office Building, 2nd Floor,
700 President Ronald Reagan Way, Suite 210**

I. Call To Order

II. Roll Call

Members present included: Mr. John Green, Ms. Mia Parker, and Ms. Alexa Backner. Also present were Danielle Hancock, Nathan Burton, and Elias Anderson with the Office of the Property Assessor. Debbie Smith with Criterion Property Tax Consultants, LLC appeared on behalf of the property owners.

****NOTE**** All the parcels for this afternoon began at approximately 1:30 PM after the reading in of all the agreed parcels from Monday August 24, 2026 were read into the record individually.

III. Review and Approval of Minutes: .

IV. Public Comment Period

V. Appeals:

1:00 PM

Flex Space Property Management
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 060 00 0 114.00
120 Fernco Dr, Nashville TN 37207

Motion to Change the Total Value to \$2,250,000, by John Green, second by Mia Parker, unanimously approved. Land value of \$997,800 and Improvement value reduced to \$1,252,200.

Blevins Company Warehouse, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 061 00 0 038.00
421 Hart Ln, Nashville TN 37216

Motion to No Change the Total Value of \$9,572,400, by John Green, second by Mia Parker, unanimously approved. Land value of \$3,277,900 and Improvement value of \$6,294,500.

Ravenscalf Ridge Trust
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 072 06 0 143.00
3105 Gallatin Pike N, Nashville TN 37216

Motion to No Change the Total Value of \$892,600, by Mia Parker, second by John Green, unanimously approved. Land value of \$883,600 and Improvement value of \$9,000.

McKendree SNF Property Holdings, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 075 06 0 150.00
4343 Lebanon Pike, Hermitage TN 37076

Motion to Change the Total Value to \$9,500,000, by John Green, second by Mia Parker, unanimously approved. Land value of \$7,553,100 and Improvement value reduced to \$1,946,900.

McKendree SNF Property Holdings, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 075 06 0 152.00
4347 Lebanon Pike, Hermitage TN 37076

Motion to Change the Total Value to \$14,072,100, by John Green, second by Mia Parker, unanimously approved. Land value of \$7,300,000 and Improvement value reduced to \$6,772,100.

Skyy Blue, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 079 00 0 073.00
7337 Cockrill Bend Blvd, Nashville TN 37209

At the request of the appellant, this appeal is hereby withdrawn.

Kothare Properties , LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 086 00 0 287.00
1300 Central Ct, Hermitage TN 37076

Motion to Change the Total Value to \$1,822,000, by John Green, second by Mia Parker, unanimously approved. Land value of \$634,200 and Improvement value reduced to \$1,187,800.

Daniel Michael Tidwell, Jr.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 091 07 0 189.00
1101 51st Ave N, Nashville TN 37209

Motion to Change the Total Value to \$1,960,000, by John Green, second by Mia Parker, unanimously approved. Land value of \$1,822,500 and Improvement value reduced to \$137,500.

ARI Holdings, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 091 12 0 226.00
623 41st Ave N, Nashville TN 37209

At the request of the appellant, this appeal is hereby withdrawn.

705 4th Ave South Holdings Company, LLC & RAJS, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 092 08 0 194.00
1310 Charlotte Ave, Nashville TN 37203

Motion to Change the Total Value to \$3,298,000, by John Green, second by Mia Parker, unanimously approved. Land value of \$3,297,000 and Improvement value reduced to \$1,000.

705 4th Ave South Holdings Company, LLC & RAJS, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 092 08 0 195.00
1308 Charlotte Ave, Nashville TN 37203

Motion to No Change the Total Land Value of \$551,300, by John Green, second by Mia Parker, unanimously approved. Land value of \$551,300.

705 4th Ave South Holdings Company, LLC & RAJS, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 092 08 0 196.00
1306 Charlotte Ave, Nashville TN 37203

Motion to No Change the Total Land Value of \$290,900, by John Green, second by Mia Parker, unanimously approved. Land value of \$290,900.

ARI Holdings, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 092 13 0 008.00
3815 Charlotte Ave, Nashville TN 37209

Motion to Change the Total Value to \$751,000, by John Green, second by Mia Parker, unanimously approved. Land value of \$750,000 and Improvement value reduced to \$1,000.

ARI Holdings, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 092 13 0 009.00
3813 Charlotte Ave, Nashville TN 37209

Motion to Change the Total Value to \$751,000, by John Green, second by Mia Parker, unanimously approved. Land value of \$750,000 and Improvement value reduced to \$1,000.

Green Hills Commons, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 117 14 0 173.00
3815 Green Hills Village Dr, Nashville TN 37215

Motion to Change the Total Value to \$34,000,000, by John Green, second by Mia Parker, unanimously approved. Land value of \$16,596,800 and Improvement value reduced to \$17,403,200.

Stafford Partners No. 1, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 118 08 0 158.00
2409 Felts Ave, Nashville TN 37211

Motion to Change the Total Value to \$1,350,000, by John Green, second by Mia Parker, unanimously approved. Land value of \$646,900 and Improvement value reduced to \$703,100.

Stafford Partners No. 1, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 118 08 0 170.00
2509 Eugenia Ave, Nashville TN 37211

Motion to Change the Total Value to \$1,250,000, by John Green, second by Mia Parker, unanimously approved. Land value reduced to \$1,249,000 and Improvement value reduced to \$1,000.

Allocco Property Management, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 118 08 0 192.00
2505 Winford Ave, Nashville TN 37211

Motion to Change the Total Value to \$1,300,000, by John Green, second by Mia Parker, unanimously approved. Land value of \$814,600 and Improvement value reduced to \$485,400.

Stafford Revocable Living Trust
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 118 08 0 255.00
2419 Felts Ave, Nashville TN 37211

Motion to Change the Total Value to \$2,276,400, by John Green, second by Mia Parker, unanimously approved. Land value of \$1,811,200 and Improvement value reduced to \$465,200.

2:45 PM

ARI Holdings, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 092 13 0 010.00

3811 Charlotte Ave, Nashville TN 37209

Motion to Change the Total Value to \$751,000, by John Green, second by Mia Parker, unanimously approved. Land value of \$750,000 and Improvement value reduced to \$1,000.

RAS, LLC & RNN Investments, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 15 0 198.00
835 4th Ave S, Nashville TN 37210

Motion to No Change the Total Value of \$2,443,600, by John Green, second by Mia Parker, unanimously approved. Land value of \$2,413,100 and Improvement value of \$30,500.

RAS, LLC & RNN Investments, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 15 0 199.00
833 4th Ave S, Nashville TN 37210

Motion to No Change the Total Land Value of \$6,435,000, by John Green, second by Mia Parker, unanimously approved. Land value of \$6,435,000.

RAS, LLC & RNN Investments, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 093 15 0 200.00
407 Lafayette St, Nashville TN 37203

Motion to No Change the Total Value of \$8,392,500, by John Green, second by Mia Parker, unanimously approved. Land value of \$8,363,400 and Improvement value of \$29,100.

Crown Lebanon Partnership, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 094 00 0 191.00
1805 Lebanon Pike, Nashville TN 37210

Motion to Change the Total Value to \$4,400,000, by John Green, second by Mia Parker, unanimously approved. Land value of \$3,450,000 and Improvement value reduced to \$950,000.

Efficient Properties, III, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 095 07 0 141.00
2434 Atrium Way, Nashville TN 37214

At the request of the appellant, this appeal is hereby withdrawn.

Mohammad Rahimi & Zary Rahimi
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 096 01 0 158.00
2633 Old Lebanon Pike, Nashville TN 37214

At the request of the appellant, this appeal is hereby withdrawn.

Humphreys Street Properties, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 105 03 0 159.00
1213 Martin St, Nashville TN 37203

Motion to No Change the Total Value of \$340,500, by John Green, second by Mia Parker,
unanimously approved. Land value of \$330,000 and Improvement value of \$10,500.

Humphreys Street Properties, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 105 03 0 161.00
462 Humphreys St, Nashville TN 37203

Motion to Change the Total Value to \$2,055,500, by John Green, second by Mia Parker,
unanimously approved. Land value of \$1,110,800 and Improvement value reduced to \$944,700.

David Macias & Judith Edelman
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 105 07 0 476.00
611 Merritt Ave, Nashville TN 37203

Motion to Change the Total Value to \$3,119,300, by John Green, second by Mia Parker,
unanimously approved. Land value of \$1,032,000 and Improvement value reduced to \$2,087,300.

David Macias & Judith Edelman
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 105 07 0 477.00
0 Merritt Ave, Nashville TN 37203

Motion to No Change the Total Value of \$880,700, by John Green, second by Mia Parker,
unanimously approved. Land value of \$860,000 and Improvement value of \$20,700.

General Property Group, LLC
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 105 12 0 061.00
361 Herron Dr, Nashville TN 37210

At the request of the appellant, this appeal is hereby withdrawn.

Stafford Thurman Partners, L.P.
Debbie Smith with Criterion Property Tax Consultants, LLC, appeared
Parcel ID 105 16 0 091.00
2006 Gladstone Ave, Nashville TN 37211

Motion to Change the Total Value to \$2,000,000, by John Green, second by Mia Parker,
unanimously approved. Land value of \$1,291,100 and Improvement value reduced to \$708,900.

VI. Adjournment

Motion to adjourn by John Green, second by Mia Parker, unanimously approved.

Meeting adjourned 2:35 PM.

ATTEST:

APPROVED:
